Approved For Release 2009/05/26: CIA-RDP68-00140R000100530001-2

54-263/

25 YEAR RE-REVIEW

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SAPR 1964

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Streetlining FRA Procedures

REFERENCE:

Browning to Deputy Director of Finance, from Chief, Staff, In Division, dated 24 March 1964, same

1. Paragraph 3 of reference recommended that, as a modification of present practice, the Logistics element in _____ be authorized to accomulate 25X1 certain data for transmittal to Finance by either a periodic report or a consolidated voucher rather than having the Finance FFA Officer post individual vouchers.

This suggested change is practice is entirely setisfactory with this Office. The practice is consistent with generally accepted accepting principles and the susmany technique is commonly used by some field stations in recording financial transactions. Whether the use of a summary technique by either the logistics Officer or by the Finance Officer will be advantageous is a particular location is dependent in part on the volume of transactions of a similar mature and the techniques used for accomplishing the summarisation. The determination of the particular procedure to be observed in this respect should be made locally. Any procedure followed must provide a direct trail between transactions as recorded in the financial property records with the sens transactions as recorded on the stock record cords; it does not matter in this connection whether the basic documentation for the property transactions are recorded individually in the financial property journal or in prints change in the revision of which 25X1 we shall make an approwhich is now in coordination to make it clear that a summary posting technique may be observed at the option of any 25X1

25X1

3. Reference also listed seven disputches representing an exchange of correspondence between the Station and Headquerters on prior recommendations for strenglining the existing FPA procedures. For your information, the principal preposals heretofore ands by and the status of Headquerters settles thereon are numerised below:

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Excluded from automatic a downgrading and declassification

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a. (1) Proposal - That all espendable and nonexpendable enterial having a unit value of \$50 or less be excluded from the 77% system except those items which by regulation require special Resignanters surporal for issue (see

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feedersters Action - By dispatch OC 64-005, dated a Jamesry 1504, Marille stations at methorised on a pilot basis to cost all expendable property upon receipt. This pilot change in procedure was premised om a fact mituation at those stations where only a relatively small dollar volume of expendables was being issued to projests or activities not under a local MUCLUS erea cost center; thus the charge in contept affects principally the timing of the cost charge, and essening a reasonably level inventory policy once the change in precedure becomes fully effective, the ensual charges to the cost centers involved ordinarily would be appreximately the same as under the previous prooptures. Also, the pilot procedure required that all proparty for which financial accountability was dropped would continue to be controlled through the use of informal stock records until the items are actually issued; provision also was made that leaves in excess of \$100 per requisition to a project or activity other than that charged for the initial write-off of the property would be recharged to the cost comber of the using project or activity; this would be accomplished by reversing the initial cost charge (transaction GLE - current year) and sharging the new cost caster (transaction (1). It is contemplated after a reasonable period of time that an evaluation will be made of operations under the foregoing authorization to determine whether or not the practice should be continued or modified at the named MUCLAB locations, and whether or not the practice or some modification thereof should be extended to other EUCLUB installations or to instal-

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and general types of property. b. (1) Proposel - That all stations under Class A Accounting and morting Procedures be designated so Type I FRA installakions (ass

lations accountable for

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(2) Bendensrters Action - Dais proposal was rejected in disputch on the grounds that the criteria used is determining wanther a station is designated as Class A or as Class B for accounting and reporting purposes are basically unrelated to the criteria used in determining whether a station is design nated as Type I or Type II for property accountability purposes.

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e. (1)	Proposel - That postings in the property journal record by	25X1
25X1	Station was authorized to adopt the revised procedure upon recofficient of dispatch . This proposal has been incorporated in a revision or ran 30-3 which is currently in coordination at Headquarters.	25X1
2574	Proposal - That an alternative system for control of materiel- in-transit be adopted whereunder periodic listings of unacknow adged shipments to stations would be forwarded to the stations for follow-up action with the accounting control to be main- tained at Headquarters (see	1-
e. (1) 25X1	Station was notified in that additional time should be allowed to improve quarational that additional time should be allowed to improve quarational the present procedure before making any determination the basic concept of the present in-transit procedure should be changed. Based on a current evaluation of this procedure it is our present viewpoint that it provides the most effective means of controlling in-transit shipments because of built-in cross where the sade and received. The current procedure conforms with continual practices for varifying in-transit transactions as in designed to provide complete data at the consigned location varify the receipt of all property shipped. Continuing effort being unde to improve the control over document flow from logists Finance and the field stations to eliminate deficiencies who bears occurred in the operation of the procedure. Franceal - That the posting journal be revised to provide additional for accounts frequently used in order to reduce posting that this proposal was accounts (see	ons at e ip- con- t to is ich tional gs in 25X1
seven disputation for h	It is suggested that a copy of this memorandum and copies of the shes cited in reference be transmitted to station Consenground information on such of these matters as may be discuss Conference. We assume you will communicate the substance of	25X1
Distribution: O&1 - Address 1 - Signer 1 - SSA-DD/	ee s Copy	25X1
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